



**U.S. Department of Justice**

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December 18, 2015

Honorable James D. Peterson  
United States District Judge  
Western District of Wisconsin  
120 North Henry Street  
Madison, WI 53703

Re: *United States v. Matthew R. Phillips*  
Case No. 15-cr-00114-jdp

Dear Judge Peterson:

The United States believes the sentencing guideline range was properly calculated and the production cross-reference was properly applied. We do, however, believe that a variance is warranted, and agree with the defendant that a five-year prison sentence is appropriate in this case for the reasons set forth below.

While the production cross-reference applies, this case is different from the typical production case this office typically prosecutes in fairly significant ways. Ordinarily we see hands-on assault, consistent and extensive viewing and seeking out children and child pornography, and extensive collections of child pornography. None of these things are present in this case.

Thank you for your consideration in this matter.

Very truly yours,

JOHN W. VAUDREUIL  
United States Attorney

By:                     /s/                      
ELIZABETH ALTMAN  
Assistant United States Attorney

ecf: Attorney Joseph Bugni